This act summary is provided for the convenience of the public and members of the General Assembly. It is intended to provide a general summary of the act and may not be exhaustive. It has been prepared by the staff of the Office of Legislative Council without input from members of the General Assembly. It is not intended to aid in the interpretation of legislation or to serve as a source of legislative intent.

## Act No. 99 (S.341). Taxation; Department of Taxes; disclosure of tax records; unemployment

An act relating to disclosure of tax information to facilitate the provision of Pandemic Unemployment Assistance benefits.

This act temporarily permits the Department of Taxes to disclose tax return information to the Department of Labor to assist in the verification of an individual's income for the purpose of determining the amount of Pandemic Unemployment Assistance benefits the individual may be eligible to receive.

Multiple effective dates, beginning on April 28, 2020.